

REIMBURSEMENT MANUAL

***IAC/SRFB/HSRG
GRANT PROGRAMS***

8

April 2002

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Tab A - GENERAL INFORMATION

This manual will help agencies and organizations obtain reimbursement for funds expended through grants awarded by the Interagency Committee for Outdoor Recreation (IAC), Salmon Recovery Funding Board (SRFB), and Hatchery Scientific Review Group. The term "Board" shall refer to one of the three Boards that awarded the grant.

Although the pages that follow contain reimbursement forms and itemize the support documentation needed for most reimbursement requests, sponsors may be asked to provide additional information. In all cases, sponsors must keep support documentation to meet audit requirements. Even though all material is intended to be self-explanatory, staff is available to assist when necessary.

INFORMATION SOURCES

For help with:

- Selecting proper forms.
- Preparing reimbursement requests.
- Identifying documents that must be retained to meet audit requirements, and
- Other billing and/or grant program related questions.

Contact your project manager at:

Natural Resources Building
1111 Washington Street SE
2nd Floor
P.O. Box 40917
Olympia, Washington 98504-0917

Recreation/Habitat

Phone: (360) 902-3000
FAX: (360) 902-3026
TDD: (360) 902-1996
E-mail: info@iac.wa.gov
Web: www.wa.gov/iac/iacmain

Salmon

Phone: (360) 902-2636
FAX: (360) 902-3026
TDD: (360) 902-1996
E-mail: salmon@iac.wa.gov
Web: www.wa.gov/iac/salmonmain

**RELATED
POLICY
MANUALS**

Detailed eligible cost information can be found in the following policy and program manuals:

- #3 Acquiring Land: Policies
- #4 Development Projects: Policies
- #7 Funded Projects: Policies & Project Agreement
- #9 Boating Facilities Program (BFP): Policies & Project Selection
- #10 Washington Wildlife and Recreation Program (WWRP): Policies & Project Selection
- #11 Firearms and Archery Range Recreation Program (FARR): Policies & Project Selection
- #12 Nonhighway and Off-Road Vehicles Activities Program (NOVA): Nonhighway Road Projects
- #13 NOVA: Education/Enforcement & Maintenance/Operation
- #14 NOVA: Off-Road Vehicle Projects
- #15 Land and Water Conservation Fund: Policies and Project Selection
- #16 National Recreational Trails Program (NRTP): Policies & Project Selection
- #17 Youth Athletic Facilities Account Program (YAFA): Policies & Project Selection
- #18 Salmon Recovery Funding Board: Policies and Project Selection

**COMPLIANCE
WITH ALL LAWS**

All grant recipients shall comply fully with all applicable federal, state and local laws, orders, regulations and permits.

Requirements for Federally Funded Projects:

- All grantees that expend \$300,000 or more in federal funds (from any federal funding source) require an annual Office of Management and Budget (OMB) Circular A-133 audit. For state and local governments, the State Auditor's Office will generally perform this as part of its routine audit. A copy of the audit report must be sent to IAC. Circular A-133 can be located on the OMB web page at: <http://www.whitehouse.gov/omb/circulars/a133/a133.html>
- Non-profit organizations receiving federal funds are subject to the requirements of OMB Circular A-122, Cost Principles for Non-Profit Organizations. Circular A-122 can be located on the OMB web page at: <http://www.whitehouse.gov/omb/circulars/a122/a122.html>
- Federally-recognized Indian tribes and State and Local Agency Governments are subject to the requirements of OMB Circular A-87, Cost Principles for State, Local and Indian Tribal Governments. Circular A-87 can be located on the OMB web page at: <http://www.whitehouse.gov/omb/circulars/a087/a087-all.html>
- Educational Institutions are subject to the requirements of OMB Circular A-21, Cost Principles for Educational Institutions. Circular A-21 can be located on the OMB web page at: <http://www.whitehouse.gov/omb/circulars/a021/a021.html>

**AUDITS AND
RECORD
RETENTION**

The Project Sponsor shall retain all books, records, documents, data, and other materials relevant to the Agreement for six years after completion of the project. These records shall be subject at all reasonable times to inspecting, reviewing, copying or audit by personnel duly authorized by the Board, the Office of the Washington State Auditor, or other authorized federal and/or state officials. If any litigation, claim, or audit is started before the expiration of the six-year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved. The records must support all project costs and billings provided to the Board, including: sponsor's match information (cash appropriations; land donations, donated cash, labor, materials, equipment; and state grants).

If an auditor's inspection of records discloses any improper or incorrectly claimed reimbursements, the Board shall issue a management decision on a proposed corrective action plan within six months after receipt of this report.

All sponsors awarded federal money, must follow all federal regulations including ***OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations***. If a sponsor expends \$300,000 or more in federal funds from any funding source in a year, the sponsor must have an A-133 audit completed. If the sponsor is required to have an audit, the sponsor must submit a copy to IAC.

BARS CODES**Year-end Reporting Information For Local Governments**

Local governments or municipalities must include specific codes in their accounting systems that identify costs associated with grants. The following BARS revenue codes should be used when reporting grants received from the Board:

State Grants	334.02.7xx
Federal Grants	
Land Water Conservation Fund (Department of Interior)	333.15.916
1999 Salmon Grants (Department of Interior)	333.15.608
2000 and 2001 Salmon Grants (Department of Commerce)	333.11.438
Hatchery Reform Grants (Department of Interior)	333.15.608
National Recreation Trails Program (Department of Transportation)	333.20.219
Boating Infrastructure Grant Program (Department of Interior)	333.15.622

**BILLING
DEADLINES**

Note: xx = local government assigned code

Billings are required from non-state agency sponsors at least once each fiscal year and at least once a quarter from state agency sponsors, if there has been any activity on a project. The state fiscal year runs from July 1 through June 30. Billings should not be submitted more than once per month.

In all cases, a fiscal year-end billing (by June 30) is required. It must cover all activity from the beginning of the project *for which reimbursement has not been requested* through June 30. This billing must be submitted no later than July 15.

Once a project has been completed, a final billing must be submitted within 90 days.

Typically, complete and accurate billings are paid with a check, or for state agencies, a journal voucher within three (3) weeks of receipt of an **approved** reimbursement request. Electronic Funds Transfers (EFT) is available by completing a State of Washington Statewide Vendor Registration form. This form can be obtained on the IAC/SRFB Web Page (<http://www.wa.gov/iac/documents.html#Reimbursements>) or contact the IAC Fiscal Office.

The inability to spend project funds in a timely manner is a growing concern of the Legislature and the Board. It is important that you not only spend the funds authorized, but that you bill in a timely manner. Failure to do so could result in a loss of grant monies. If you anticipate a reduction of expenditures, please let your project manager know so the remaining funds can be directed to another project.

**APPLICABLE
PROJECT TYPES**

The Board provides funding for seven primary project types: Acquisition, Development, Restoration, Education, Maintenance, Liability, and Non-Capital. Non-Capital projects include: plans, studies, assessments, and inventories. In some instances, two primary types are included in a single project. This is called a combination or combined project. There are two types of combination projects: (1) Acquisition and Development/Restoration and (2) Planning and Acquisition.

Forms required for each of these types are found in the appropriate section. Additionally, a checklist is provided to assist in submitting the correct documents.

CASH ADVANCES ***This applies only to SRFB projects.*** Cash advance payments may be authorized in limited situations. The adopted policy and request procedures are included under **Tab C**. An advance payment must be expended, documented, and a billing submitted within 120 days of receipt of the advance.

Documentation must include expenditures equaling the amount of the advance as well as the percentage of sponsor match. For example if the project requires a 50% match and the amount of the advance is \$50, the expenditures must total \$100 to satisfy the advance.

**DOCUMENTS
REQUIRED FOR
REIMBURSEMENT**

Depending on the project type, different forms need to be submitted. All billings must be accompanied by an A-19 Invoice Voucher. A customized, pre-printed A-19 Invoice Voucher will be provided to the sponsor with the Project Agreement and with each reimbursement payment. Detailed instructions on how to complete the A-19 Invoice Voucher are provided behind **Tab B**.

A full set of master forms are provided behind **Tab H**. These are "masters" and may be reproduced as necessary. Forms are also available in Word and/or Excel format and may be e-mailed to you or downloaded from our website: www.wa.gov/iac/IACdocuments.html.

DONATIONS

Donations are third party contributions to a project and may include real property (land), labor, equipment, and materials. Sponsors may use donations to match funding granted by the Board provided they are an integral and necessary part of the project. Donations may not be counted toward more than one project administered by the Board. The donation must be expended during the project timeline.

The maximum reimbursed shall never exceed the sponsor's out-of-pocket costs or the Board percentage of the project cost, whichever is less. For example: For a \$100,000 project with a 50% match, both the Board and the sponsor would provide \$50,000 towards the project. If the sponsor sent in a reimbursement request showing the purchase of \$40,000 for materials and documenting \$60,000 in donations – the maximum reimbursement is \$40,000.

**Donated real
property (land)**

Donated real property (land) is the transfer of privately owned real property to the project sponsor at no cost.

- The value of any real property donation must be established by an appraisal report and appraisal review prepared under the procedures outlined in Manual #3.
- The transfer of title to the applicant/sponsor must not occur prior to the execution of the Project Agreement, unless such action has been previously approved under the Waiver of Retroactivity procedure outlined in Policy Manual #3.

- If the donation does not adjoin the tract being acquired, it must stand on its own merits as an acceptable public recreation or habitat area in order to be considered an eligible donation. Property title must be held by the project sponsor.
- Any portion of a real property donation not needed, as part of a project's matching share may be eligible for match in another project.

Donated labor

Donated labor may be furnished by professional and technical personnel, consultants, and other skilled and unskilled workers. Donated labor is service provided by a person who works for no financial reimbursement for their time.

When donated labor is involved, the following rules apply:

- Volunteer donation time starts once the volunteer has arrived at the project site and begins work. In cases where the project is located outside the volunteer's community, the start time will begin once the volunteer leaves home or the agency/organization work station, whichever is closer to the work site.
- A volunteer's travel time is considered a donation unless the mileage/transportation costs are reimbursed. If volunteers are reimbursed transportation costs, the volunteer time starts when the volunteer arrives on site.

There are two types of donated labor: Professional and Skilled Labor and Unskilled Labor.

1. Professional and Skilled Labor

A professionally skilled individual is a person who has obtained a professional or technical certification, completed advanced training, has made a living performing those activities, or has such extensive work experience in the activity that the sponsor can reasonably justify (and document) valuing the individual's time at a higher value. Skilled laborers must perform their "skilled" service to be eligible for the skilled labor rate.

The following information will help you value your donated skilled labor costs:

- Sponsors can value professionally skilled volunteers in the work they are doing at the hourly rate (total mean wage) for that profession as determined by the Employment Security Department (ESD) for the region where the work is performed. To obtain wage information contact:

EMPLOYMENT SECURITY DEPARTMENT

Phone: 1-800-215-1617

<http://www.wa.gov/esd/lmea/labrmrkt/byarea.htm>

- In the cases where there is not an ESD job classification that is similar to the work being accomplished, the sponsor should seek staff approval of an additional job classification. The request should include the job description, recommended volunteer wage, and information that supports the recommended wage.
- When **an employer**, other than the project sponsor, furnishes the labor of an employee, these services are valued at the employee's regular rate of pay (excluding fringe benefits and overhead costs). These services must be in the same skill area for which the employee is normally paid.

2. Unskilled Labor

In January of each year, IAC staff will set the maximum labor rate that can be used by sponsors when valuing unskilled donated labor. The rate shall be within the 25th to 75th percentile of the statewide wage for "Landscaping and Grounds-Keeping Workers" as determined by the Employment Security Department (ESD). Contact your Project Manager for the current rate.

Donated equipment

Donated equipment occurs when equipment is used for a project with no financial reimbursement. The following information will help you value your donated equipment costs:

- Equipment valuation must be determined by the actual cost of operating the equipment within the project area, but may not exceed the hourly rental value. *Equipment shall always be valued* at the most economical rate – hourly, daily, weekly, etc. Valuation rates may be established in two ways:
 - Through publications that provide the national or regional average rates for construction equipment including local rental companies;
 - Through the rates set by nearby federal, state, or local agencies that own the same equipment.
- In cases where the value of specific equipment cannot be determined by the above methods, the sponsor should seek approval of a rate for an additional equipment classification. The request should include the equipment description, recommended hourly/daily/weekly rate, and information supporting the recommended rate.
- Under no circumstances will the Board allow equipment donations to exceed the replacement value of the equipment.
- Equipment with a replacement value of less than \$200 may not be valued for equipment donation purposes.
- Use of personal vehicles shall always be valued at a "per mile" cost not to exceed the State of Washington mileage reimbursement rate. The state rate can be found on the Office of Financial Management Web page: <http://www.ofm.wa.gov/policy/10.90a.pdf>.
- Equipment operator services must be valued separately and listed as Donated Labor.

- Equipment use will not be considered donated if the donor is reimbursed for routine maintenance costs such as oil changes, tune-ups, and lubrication.
- Stock, such as pack animals, shall be valued at no more than \$45 a day per animal.

Donated materials

Donated materials are materials provided to the project sponsor for no cost. The value of donated materials must reflect the lower of the donor's cost or current market value of the materials at the time used. Local vendors can provide these values.

CORRECTION LABOR

Corrections labor is the work performed by a person due to a sentence passed down by the criminal justice system or through work release while incarcerated. This includes work performed by individuals while incarcerated as well as work by those performing community service in lieu of a fine or jail time.

A sponsor can value corrections labor according to the donated labor policy. If workers are paid, a sponsor may claim the wages as a reimbursable expense. The difference between the amount the worker is paid and the donated labor rate (as determined by the Board's donated labor policy) can be claimed as a donation. For example: the worker is an unskilled laborer and the hourly labor rate is \$11.00. If the worker is compensated \$.35 an hour, the sponsor could claim \$.35 an hour as a reimbursable expense and claim \$10.65 an hour as a (non-reimbursable) donated labor match for a project. This does not apply to LWCF projects; see Policy Manual #4 for details.

FORCE ACCOUNT

Force account (or in-kind) occurs when sponsors use their own labor, equipment, or materials for a project. The value contributed to the project cannot be used for another Board project.

Labor

Force account labor occurs when a project sponsor's employee works on the project where the tasks are *directly related* to the funded project. The value assigned is the employee's regular rate of pay, including benefits.

Agencies should be aware of regulations, such as RCW 35.23.352, that place a dollar limit on force account activities.

Equipment

Force account equipment occurs when sponsor-owned equipment is used on the project. The valuation of the equipment may not exceed that which is determined from the sponsor's records to be the actual cost to use the equipment.

Materials

Force account materials occur when sponsor-owned materials are used on the project. The valuation of the materials may not exceed that which is determined from the sponsor's records to be the actual cost of the materials.

Tab B

A-19

INVOICE VOUCHER

Tab B – INVOICE VOUCHER INSTRUCTIONS

Items Sponsors Must Complete [Items 1 through 4]	
1. BY/TITLE:	The sponsor's representative must sign and return the invoice with an original ink signature or payment will not be made.
2. BILLING PERIOD:	Enter the period for which costs were incurred. The first billing period for invoice one should start with the effective date of the Project Agreement.
3. FINAL BILLING:	Indicate whether this is a final billing by marking yes or no.
4. COSTS FOR THIS BILLING:	This section has three columns: Expenditures, Donations, and Total. Enter any unbilled eligible costs incurred (by category).

Pre-printed information [Items A through H] Verify all the pre-printed information is accurate.	
A. SPONSOR:	Name and address: Organization name that will be printed on the reimbursement check and the address where it will be mailed.
B. PROJECT NUMBER AND PROJECT NAME:	Project Number and Name: Board assigned project number.
C. INVOICE NUMBER:	Incremental invoice number assigned.
D. PROJECT AGREEMENT:	Grant funds (Board and Match) approved in the Project Agreement
E. PREVIOUS BILLINGS:	Eligible costs submitted in prior billings.
F. FOR IAC USE ONLY:	Brief comments section. Look for such things as: exceeds A&E limit, exceeds Administration limit, etc.
G. AGREEMENT INFORMATION:	Funding breakout between the Board source of funds and sponsor match. It displays both the dollar amounts and percentages.
H. PREVIOUS IAC REIMBURSEMENTS:	Information regarding past billings submitted.

IAC will mail the reimbursement check with a new A-19 Invoice Voucher for your next payment or the reimbursement can be processed through the Electronic Funds Transfer (EFT) process.

INTERAGENCY COMMITTEE FOR OUTDOOR RECREATION

Agency Name
Interagency Committee for Outdoor Recreation
P.O. Box 40917
Olympia, WA 98504-0917

Sponsor
A

FORM A-19 State of Washington
INVOICE VOUCHER

Sponsor's Certificate. I hereby certify under penalty of perjury that the items and totals listed herein are proper charges for materials, merchandise or services furnished and/or services furnished to the State of Washington, and that all goods furnished and/or services rendered have been provided without discrimination because of age, sex, marital status, race, creed, color, national origin, handicap, religion or Vietnam or disabled veterans status.

BY _____
1 _____
(TITLE) (DATE)

To Be Completed By Sponsor

Project Number		Invoice #		Billing Period		This is a Final Billing?	
Project Name		From: To:		Yes [] No []		3	
Project Agreement		Previous Expenditures To Date			Costs For This Billing		
CATEGORIES:		Expenditures	Donations	Total	Expenditures	Donations	Total
Acquisition							
Land							
Incidentals							
Land/Inc Subtotal							
Admin Costs							
Acquisition Total							
Development							
Construction							
A&E							
Development Total							
Non-Capital							
Non-Capital Costs							
Equipment							
Non-Capital Total							
TOTAL							

FUNDING & EXPENDITURE FORMULA
For IAC Use ONLY

Agreement Information				Previous IAC Reimbursements			
Sponsor:	C			Total Billed	H		
IAC Federal:				IAC Share Billed			
IAC:				IAC Share Approved			
IAC:				Advance Balance			
IAC:				Match Owed Balance			
Agreement Total:				IAC Share Retained			
				IAC Share Paid			
				Donation Bank			
Doc Date	Current Doc. No.		Ref Doc#	Vendor Number		Vendor Message	
Tran Code	Fund	Appn Index	Prog Index	Sub Obj/SubSub Obj	Project #	Amount	Invoice #
210				NZ			
				NZ			
				NZ			
				NZ			
Certification For Payment							
Project Manager/Date			Release Final Pmt []		Division Supervisor/Date		Accounting/Date

Tab C – SRFB Cash Advances

SRFB ADVANCE POLICY

The SRFB encourages grantees to seek alternative funding, such as a Letter of Credit. However, it will provide advances to grantees in those situations where it would be difficult for grantees to implement the project on a reimbursement basis.

- Grantees must submit a request for an advance stating the need for the advance.
- Private landowners are encouraged to partner with an eligible organization to facilitate the processing of an advance.
- Advances are to cover eligible costs (as identified in your project agreement) projected by a grantee for 90 days.
- Advances will not exceed 90% of the SRFB share of the agreement and may be restricted to less than that amount.
- Documentation of expenditures to close out the advance must be received within 120 days of receipt of the advance by the grantee. There is no restriction on the number of advances issued for a project; however, there can only be one outstanding advance at a time per project.
- The SRFB reserves the right to inspect the grantee records on any advance.
- Failure to account for an advance in a timely manner may result in a 1% per month interest penalty assessed on any advance balance after 120 days of issuance of the grant, where acceptable documentation of the expenditures has not been submitted and/or the denial of future advances to this grantee, other remedies as provided in the grant agreement or, if necessary, by referral to the Attorney General or State Auditor.
- Advances are not automatically granted. SRFB may decline any request it deems necessary to assure the integrity of the program.

DOCUMENTS REQUIRED FOR AN ADVANCE

Requests for Cash Advances require the following forms:

- Invoice Voucher
- SRFB Request for A Cash Advance (IAC Form 246)

**SATISFYING THE
DEBT**

Advances are satisfied upon submission and approval of an A-19 Invoice Voucher and the appropriate support documentation. For example, a restoration project would require, at a minimum, a Reimbursement Expenditure Summary and a Development/Restoration Checklist. Additional documentation may include donation forms and a Final Report.

Documentation must include expenditures equaling the amount of the advance as well as the percentage of sponsor match. For example, if the project requires a 50% match and the amount of the advance is \$50, the expenditures must total \$100 to satisfy the advance.

Tab D –Acquisition

Acquisition projects are those projects acquiring land, leases, or easements and incur incidental costs related to the purchase.

DOCUMENTS REQUIRED FOR REIM- BURSEMENT

Acquisition reimbursement requests require the following forms:

- A-19 Invoice Voucher. The total of all acquisition and donation costs for a billing are included on this form.
- Acquisition Checklist (Form IAC 201) is required for **each property**, including donated land.
- Acquisition Expenditure Summary (Form IAC 247) is required for **each property**, including donated land. Equivalent documentation may be substituted for this form as long as it contains vendor name, check number, date check was issued, and a description of the purchase.
- The following donation forms, if applicable:
 - Donated Unskilled Labor Contributions (Form IAC 205a)
 - Donated Professional and Skilled Labor Contributions (Form IAC 205b)
 - Donated Equipment Contributions (Form IAC 205c)
 - Donated Materials/Stock/Vehicle Contributions (Form IAC 205d)
- The Acquisition Final Report is due at the completion of the project (Form IAC 203).

PRE- AGREEMENT COSTS

The Board will reimburse sponsors for certain allowable expenses (both the Board and sponsor's match) incurred prior to the date identified in the period of performance in the Project Agreement. Most incidental costs incurred prior to execution of the Project Agreement are allowable for reimbursement. Land costs are not eligible unless a Waiver of Retroactivity has been approved. See Policy Manual #3 for further information.

ELIGIBLE COSTS

The only eligible costs for reimbursement are those listed in the Project Agreement. The following list of eligible costs are not inclusive; however, they are intended to help you categorize your cost on the A-19 Invoice Voucher as either administrative, land, or incidental costs.

Administrative Costs

Administrative costs are those costs incurred when purchasing land, rights, or easements; however, they are not direct land purchase costs. The following are examples of these types of costs:

- Advertising
- Applicable taxes
- A-133 Audit
- Billings
- Communications
- Consultation
- Contract award
- Correspondence
- Meetings
- Meeting room rental
- Negotiations
- Project administration
- Progress reports
- Public hearing costs
- Site visits
- Travel to site/meetings

Administrative costs are limited to no more than 5% of the total acquisition. The Director may approve individual project requests for increases up to 10%. Increases above 10% require Board approval. To request an increase above 5%, the sponsor must provide information on why the project needs an increase including information on the project's complexity and efficiency measures taken.

Land costs

Land costs are the direct cost of purchasing land, leases, improvements, rights, or easements.

- Rights (Agricultural, development, mineral, timber, water)
- Easements (access, conservation, trail)
- Improvements and structures
- Land
- Lease
- Shellfish beds

Incidental costs

Incidental costs are those costs incurred in purchasing land, but do not include the land costs. Note: LWCF Grant program has some restrictions on incidental costs (see Manual 15).

- Applicable taxes
- Appraisal & appraisal review
- Baseline inventory
- Closing
- Demolition
- Fencing
- Hazardous substances review
- Noxious weed control
- Recording fees
- Relocation
- Signing
- Survey
- Title reports/insurance
- Wetland delineation

INELIGIBLE COSTS

Only costs identified in the Project Agreement are eligible for reimbursement. The following costs are not eligible:

- Bad debts, uncollectible accounts or claims
- Ceremonial expenses
- Fines and penalties
- Interest and other financial costs
- Lobbying
- Costs associated with preparing and presenting a grant application

**COST
INCREASE**

Occasionally, the cost of completing a project exceeds the amount in the Project Agreement. Such cost overruns are the responsibility of the sponsor. If funds are available, and upon written request, the Board may consider a cost increase. Consult your project manager to determine if a cost increase is possible.

For programs that allow cost increases, the Director may approve cost increase requests up to 10 percent. The appropriate Board will consider approval of requests exceeding 10 percent.

**ESCROW
PAYMENT**

Under limited circumstances, the Board will make an escrow payment. At the time of closing, sponsors unable to pay the entire acquisition cost up front may request an escrow payment of the Board's share. Sponsors requesting an escrow payment must meet all escrow requirements.

Grant funds paid into an escrow account must be returned to the Board if not paid out within ten days.

Project sponsors needing an escrow payment for land purchases must submit the following documents:

- A legally binding agreement between seller and buyer, normally called an "escrow agreement." It should contain the instructions governing the closing of the land purchase.
- Evidence that the sponsor's share of the purchase is deposited into an escrow account.
- Draft copy of the transfer document.
- A copy of preliminary title insurance with special note of any liens or mortgages requiring subordination.
- Appraisal.
- Appraisal review.
- A boundary map showing limits of the land purchase.
- An invoice voucher (A-19).
- An Acquisition Documentation Checklist (IAC Form 201) for **each property**.
- An Acquisition Expenditure Summary (Form IAC 247) is required for **each property**. Equivalent documentation may be substituted for this form as long as it contains the vendor name, check number, date check was issued, and a description of the purchase.
- Seller's land donation statement, if applicable.

**DOCUMENTS
TO BE
MAINTAINED
BY THE
SPONSOR**

Sponsors must retain a complete set of documents associated with an acquisition. These include:

- Appraisal
- Detailed donation documentation
- Offer of purchase at estimated just compensation, if applicable
- Proof of Payment
- Relocation eligibility information – if relocation is required:
 - Relocation plan
 - Statement of right to appeal
 - Replacement housing certification
 - Notice of benefits
 - Claim form and proof of payment
- Statement of accompaniment, if applicable

Tab E – Development/Restoration

Development/restoration projects involve the construction of new structures and the improvement, renovation, or rehabilitation of an existing facility or site, and related costs. See your Project Agreement for allowable reimbursement activities.

DOCUMENTS REQUIRED FOR REIM- BURSEMENT

Development/restoration reimbursement requests require the following forms:

- A-19 Invoice Voucher
- Development/Restoration Checklist (Form IAC 202)
- Development/Restoration Expenditure Summary (Form IAC 207). Include both cash and force account costs on this form. Equivalent documentation may be substituted for this form as long as it contains vendor name, check number, date check was issued, and a description of the purchase.
- Donation forms when applicable. These consist of:
 - Donated Unskilled Labor Contributions (Form IAC 205a)
 - Donated Professional and Skilled Labor Contributions (Form IAC 205b)
 - Donated Equipment Contributions (Form IAC 205c)
 - Donated Materials/Stock/Vehicle Contributions (Form IAC 205d)
- Construction plans and specifications: If not submitted already, sponsors must provide one (1) copy of the construction plans and specifications. These documents must be provided a few weeks before the sponsor begins construction. Any change orders that reduce or significantly change the scope of the project must also be submitted. The Board staff does not review plans for engineering, cost factors, etc. Review and approval by the Board staff will be for compliance with the Project Agreement.
- At the completion of the project submit:
 - Two copies of as-built or as-completed drawings, and
 - Development/Restoration Project Final Report (Form IAC 204).

PRE- AGREEMENT COSTS

Sponsors will be reimbursed for certain allowable expenses (both the Board and sponsor's match) incurred prior to the date identified in the period of performance in the Project Agreement. Preliminary costs necessary to get a project to pre-construction phase (i.e. A&E, permits) are allowable pre-agreement costs. No construction costs, except permits, may be incurred prior to the date identified in the Period of Performance unless approval has been given.

ELIGIBLE COSTS

The only eligible costs for reimbursement are those listed in the Project Agreement. The following list of eligible costs are not inclusive; however, they are intended to help you categorize your costs on the A-19 Invoice Voucher as either A&E or construction.

Architectural and Engineering Services (A&E) and Administrative Costs are those direct costs that support construction of the project. For the purpose of project billings, A&E and project administration are recorded in the A&E category. A&E and administrative costs are limited to no more than 20% of the total development costs for recreation projects and 30% for salmon restoration projects. The Director may approve an additional 15% for A&E. Increases above 15% require Board approval. To request an increase above the limit, the sponsor must provide information on why the project needs an increase, including information on the project's complexity and efficiency measures taken.

The following are examples of Architectural and Engineering Services and Administrative Costs included in the 20%/30% rate:

Architectural and Engineering/Consultants:

- Preparation of site plans, from schematic to final drawings (including master plans)
- Engineering services including structural, mechanical, electrical and civil design work
- Consultant services including studies and data collection surveys
- Specialty consultant services used in addition to the basic A&E
- Environmental Site Planning: Site planning costs necessary for the project, such as preparation of an Environmental Impact Statement (EIS).

Project Administration:

- Construction Supervision: Staff costs incurred in providing construction supervision for the project. Costs may also include mileage and per diem for traveling to and from the construction site and project related meetings.

Other costs such as:

- | | |
|-----------------------|------------------------------------|
| ➤ Advertising | ➤ Maps |
| ➤ Applicable taxes | ➤ Meetings |
| ➤ A-133 Audit | ➤ Negotiations |
| ➤ Bidding materials | ➤ Photographs |
| ➤ Billing preparation | ➤ Printing/reproduction |
| ➤ Blueprints | ➤ Progress reports |
| ➤ Communication | ➤ Public hearing costs |
| ➤ Consultation | ➤ Room Rental |
| ➤ Contract award | ➤ Site visit |
| ➤ Correspondence | ➤ Travel costs to the site/meeting |

Construction costs

Construction costs are the specific costs directly related to the execution and construction of the project, including the cost of permits. Agencies may choose to use existing or temporary staff or volunteers to perform some elements of a capital project that might otherwise be accomplished by an outside firm through a construction contract.

Demolition and Site Improvements: Costs to remove structures and prepare the site for construction.

Equipment: Costs typically include fixed, physically attached and permanent improvements. Equipment may include items such as fish screens, pressurized pumps, play apparatus, backstops, basketball standards, soccer/football goals, and moveable access ramps.

Small Construction Tools: Costs include the replacement and/or repair of small construction tools such as axes, hammers, handsaws, and shovels.

Permanent and Temporary Project Signs: Costs of purchasing and installing project signs.

Permits and Environmental Review: Cost for permits necessary to complete the project including staff time to obtain local, state, and federal permits. These may include, but are not limited to, the National Environmental Policy Act (NEPA), Endangered Species Act (ESA), Shoreline and State Environmental Policy Act (SEPA), and Hydraulic Project Approval (HPA).

Project Mitigation Costs: Costs for mitigating the impact of the project if required in a mitigation plan (see Manual #4 for more information).

Surveys Costs: Costs for architectural design including boundary surveys, wetland delineations, geo-tech, etc.

INELIGIBLE COSTS

Only costs identified in the Project Agreement are eligible for reimbursement. The following costs are not eligible:

- Bad debts, including any losses arising from uncollectible accounts or claims
- Ceremonial expenses
- Fines and penalties
- Interest and other financial costs
- Lobbying
- Costs associated with preparing and presenting a grant application

**COST
INCREASE**

Occasionally, the cost of completing a project exceeds the amount in the Project Agreement. Such cost overruns are the responsibility of the sponsor. If funds are available, and upon written request, the Board may consider a cost increase. Consult your project manager to determine if a cost increase is possible.

For programs that allow cost increases, the Director may approve cost increase requests not exceeding 10 percent. The appropriate Board will consider approval of amounts above 10%.

**DOCUMENTS
TO BE
MAINTAINED
BY THE
SPONSOR**

Sponsors must retain a complete set of documents associated with a development or restoration project. These include:

- Detailed donation records
- Construction/restoration contract information
 - A&E Contract
 - Construction contract & bid tab sheet
 - Contract change orders
 - Construction contractor's invoice or equivalent
- Proof of payment

Tab F – Other (Non-capital, Education, Maintenance, Liability)

Other projects include planning, assessments, feasibility studies, education, enforcement, research, maintenance, liability insurance, or other operational elements.

DOCUMENTS REQUIRED FOR REIM- BURSEMENT

Other reimbursement requests require the following forms:

- A-19 Invoice Voucher
- Other Checklist (Form IAC 210)
- Other Expenditure Summary (Form IAC248). Include both cash and force account costs on this form. Equivalent documentation may be substituted for this form as long as it contains vendor name, check number, date check was issued and a description of the purchase.
- Donation forms when applicable. These consist of:
 - Donated Unskilled Labor Contributions (Form IAC 205a)
 - Donated Professional and Skilled Labor Contributions (Form IAC 205b)
 - Donated Equipment Contributions (Form IAC 205c)
 - Donated Materials/Stock/Vehicle Contributions (Form IAC 205d)
- Other Project Final Report or document is due at the completion of the project (IAC Form 245).

FINAL REPORTS & OTHER DOCUMENTS

In addition to the documents referenced above, one of the following will be required, depending upon the program for which funding was granted:

- Boating Facilities Project Design Documents. Submit one (1) copy of the construction design documents funded by the project. These documents should be provided prior to submittal of the final billing.
- NOVA ORV Education and Enforcement (Form IAC 208). This report should be submitted each quarter, but not less than once a year.
- NOVA ORV Sport Park Maintenance and Operation (Form IAC 209). This report should be submitted each quarter, but not less than once a year.
- NOVA planning documents. Submit one (1) final copy of the final plan, study, or construction documents described in the Project Agreement. Documents should be sent prior to the final billing.
- Salmon Habitat Assessment or Feasibility Study. Submit a draft copy for review. The final copy should be sent prior to the final billing.
- Hatchery Reform Report. Annual progress report and a final report upon completion of the project

**ELIGIBLE
COSTS**

The only eligible costs for reimbursement are those listed in the Project Agreement. The following list of eligible costs is not inclusive, however, it is intended to help you categorize your costs on the A-19 invoice voucher as either Non-capital or Capital Equipment costs:

NON-CAPITAL

- Advertising
- A-133 Audit
- Communications
- Comprehensive plans
- Computer software
- Construction drawings
- Environmental assessments
- Feasibility & pre-construction studies
- Forms, maps, stationery, photographs
- Fuel
- General supplies
- Liability insurance
- Mapping/GIS
- Mileage
- Maintenance
- Permits
- Photography
- Planning and design costs
- Postage
- Printing, binding, copying
- Publications
- Operating expenses
- Rental and leases of equipment
- Scientific research
- Site master plans
- Telephone
- Vehicle insurance

CAPITAL EQUIPMENT

- Computer
- Motorcycle
- Snowmobile
- Truck

**INELIGIBLE
COSTS**

Only costs identified in the Project Agreement are eligible for reimbursement. The following costs are not eligible:

- Bad debts, including any losses arising from uncollectible accounts or claims
- Ceremonial expenses
- Fines and penalties
- Interest and other financial costs
- Costs associated with preparing and presenting a grant application

**COST
INCREASE**

Occasionally, the cost of completing a project exceeds the amount in the Project Agreement. Such cost overruns are the responsibility of the sponsor. If funds are available, and upon written request, the Board may consider a cost increase. Consult your project manager to determine if a cost increase is possible.

For programs, which allow cost increases, the Director may approve cost increase requests not exceeding 10 percent. The appropriate Board will consider approval of amounts above 10%.

**DOCUMENTS
TO BE
MAINTAINED
BY THE
SPONSOR**

Sponsors must retain a complete set of documents associated with a non-capital project. These include:

- Detailed donation records
- Final reports
- Proof of payment

Tab G – Combination

There are two types of combination projects containing both:

- Acquisition and development/restoration elements, or
- Planning and acquisition elements.

DOCUMENTS REQUIRED FOR REIM- BURSEMENT

An A-19 Invoice Voucher (IAC Form 200) that includes **all** costs for the billing must be provided. In addition:

Acquisition and Development/Restoration reimbursement request instructions and sample forms are located behind the appropriate tabs:

- If acquisition charges are included, submit appropriate forms show in the section marked **Tab D**.
- If development/restoration charges are included, submit appropriate forms show in the section marked **Tab E**.

Planning and Acquisition reimbursement request instructions and sample forms are located behind the appropriate tabs:

- If acquisition charges are included, submit appropriate forms show in the section marked **Tab D**.
- If planning charges are included, submit appropriate forms show in the section marked **Tab F**.

Tab H - Master Forms

SRFB CASH ADVANCE FORM

- SRFB REQUEST FOR A CASH ADVANCE (FORM 246)

ACQUISITION FORMS

- ACQUISITION PROPERTY CHECKLIST (FORM 201)
- ACQUISITION EXPENDITURE SUMMARY (FORM 247)
- ACQUISITION FINAL REPORT (FORM 203)

DEVELOPMENT/RESTORATION FORMS

- DEVELOPMENT/RESTORATION CHECKLIST (FORM 202)
- DEVELOPMENT/RESTORATION EXPENDITURE SUMMARY (FORM 207)
- DEVELOPMENT/RESTORATION FINAL REPORT (FORM 204)

NON-CAPITAL FORMS

- OTHER (NON-CAPITAL, EDUCATION, MAINTENANCE, LIABILITY) CHECKLIST (FORM 210)
- OTHER (NON-CAPITAL, EDUCATION, MAINTENANCE, LIABILITY) EXPENDITURE SUMMARY (FORM 248)
- OTHER (NON-CAPITAL, EDUCATION, MAINTENANCE, LIABILITY) FINAL REPORT (FORM 245)
- ORV EDUCATION AND ENFORCEMENT (FORM 208)
- ORV SPORTS PARK MAINTENANCE & OPERATION (FORM 209)

DONATION FORMS

- DONATED UNSKILLED LABOR CONTRIBUTIONS (FORM 205a)
- DONATED PROFESSIONAL AND SKILLED LABOR CONTRIBUTIONS (FORM 205b)
- DONATED EQUIPMENT CONTRIBUTIONS (FORM 205c)
- DONATED MATERIALS/STOCK/VEHICLE CONTRIBUTIONS (FORM 205d)

**Note: All forms can be found on our website
(<http://www.iac.wa.gov/iac/docs.htm> for recreation applications
and <http://www.iac.wa.gov/srfb/docs.htm> for salmon applications)
directly under the listing for this manual.**

